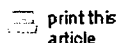
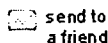


Exhibit 8

November 2006



CR tests find trans fats in Wendy's fries

In August fast-food chain Wendy's announced that it had switched to a healthier, nonhydrogenated cooking oil and had rid its french fries of nearly all trans fats. The change, according to the company, meant that the kid-sized fries and breaded chicken sold at all of Wendy's 6,000 U.S. restaurants had no unhealthy trans fats, while small, medium, and large french fries, once loaded with 5 to 7 grams of trans fats, now had just 0.5 grams.

Consumer Reports purchased large servings of fries from three Wendy's restaurants in Westchester County, N.Y., in early September. We sent the fries to an independent lab for fatty-acid analysis. We were surprised to find that the lab tests showed the fries contained significantly more trans fat than the 0.5 grams per serving claimed by Wendy's. To double-check the findings, we purchased fries from the same restaurants at the end of September and sent them to the same lab plus another independent lab for a second set of analyses, which confirmed our initial findings. The average amount of trans fat per serving was 2.5 grams.

When asked about the findings, Wendy's representatives said the company had rigorously tested and analyzed the fat content of its fries working with an independent lab. But our tests, based on the same method that Wendy's told us it used, throw doubt on the company's claims. The good news for Wendy's lovers is that the large fries we tested contained significantly less trans fat than the 7 grams they had before the announced cooking-oil change. And Wendy's large fries contain less than half as much trans fat as large fries from Burger King or McDonald's, which each had about 6 grams of trans fat in our tests. Wendy's fries also had a better overall fat profile, with slightly less saturated fat than Burger King's or McDonald's.

TRANS-FAT HEALTH RISKS

Trans fats are the most heart-unfriendly fat of all, studies suggest. While both saturated fat and trans fat can raise levels of "bad" artery-clogging LDL cholesterol, trans fats also lower "good" HDL cholesterol. In addition, recent research found that trans fat may increase several indicators of systemic inflammation in healthy people. Excessive or prolonged inflammation can damage the arteries and other structures and increase the risk of heart disease and other illnesses, including diabetes.

The Institute of Medicine of the National Academies, which advises the government, has recommended that people consume as little trans fat as possible. Other nutrition experts recommend limiting combined intake of trans and saturated fat to no more than 10 percent of your total caloric intake, or about 20 grams on a standard 2,000-calorie diet.

While meat and dairy products naturally contain some trans fat, the majority of trans fat in the American diet comes from partial hydrogenation, a process used to solidify and stabilize margarine and the oil used in many baked and fast-food items.

At press time, New York City and Chicago were weighing measures to cut the use of trans fats in local restaurants.

CR's take

Wendy's should make the necessary changes to ensure that its nutrition claims are accurate. *Consumer Reports* will continue to monitor the fast-food industry to make sure that Wendy's, KFC, and others that pledge to remove trans fats from their foods live up to their promises.